

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:)	Chapter 11
)	
DELPHI CORPORATION, et al.,)	No. 05-44481(RDD)
)	
Debtors.)	Jointly Administered
)	

**Response to Objection to Claim
for Administrative Claim**

I, Stephen P. Gale, filed an Administrative Claim which was assigned number 17837 by Debtors. The Claim involved income tax reimbursements and related tax gross-ups arising from my employment by a debtor entity in Luxembourg in 2008. As part of my employment, I was required to have my personal income tax returns prepared by a public accounting firm, KPMG, retained by Debtors.

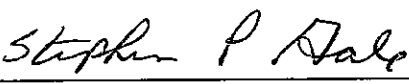
I respectfully request that the Court defer consideration of Debtors' motion to disallow and expunge the claim for 90 days because I am waiting for an answer from KPMG as to a position taken on my 2009 Federal income tax return for the foreign tax credit. Debtors have advanced funds for payment of the taxes as shown on the return, but I have not been provided with an explanation which supports the correctness of the return.

Attached to the Claim was documentation sufficient to establish a *prima facie* right to payment should KPMG have not correctly prepared my tax return and Debtors are liable for additional amounts. That documentation included a copy of the agreement signed by the Debtors' Human Resources Manager reflecting the Debtors' responsibility for these taxes.

Because I have not had an answer from KPMG, I cannot determine what amount, if any, may be owed if the return is incorrect.

In asking the Court to defer consideration of Debtors' motion, I agree that I will promptly withdraw the Claim if I receive an explanation from KPMG that supports the conclusion that the return is correct as prepared.

May 8, 2010



Stephen P. Gale
16916 Buckingham Rd.
Beverly Hills, MI 48025